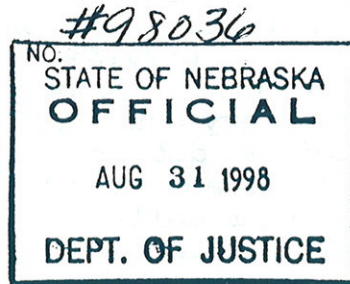




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DON STENBERG
ATTORNEY GENERAL



STEVE GRASZ
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DEPUTY ATTORNEYS GENERAL

DATE: August 7, 1998

SUBJECT: Tax Levy Authority of Political Subdivisions for
Funding Interlocal Cooperation Agreement Programs

REQUESTED BY: Deborah R. Gilg, Keith County Attorney

WRITTEN BY: Don Stenberg, Attorney General
Fredrick F. Neid, Assistant Attorney General

This is in response to your request for an opinion of the Attorney General relating to a matter of revenue and budgeting. The specific question you ask is whether two political subdivisions, a county and a city, may both "use the cost of an interlocal program or service under the \$.05 percent exclusion" provided by LB 1114 (Laws 1996). By way of background, you relate that the city of Ogallala and the county of Keith share the cost of a criminal investigator and that the official is a county employee for administrative purposes.

It is our opinion that the city and the county are authorized to levy up to five cents per one hundred dollars of taxable value of property subject to levy by the city and the county for financing the costs of the interlocal agreement program. For purposes of responding to your inquiry, we have assumed that the mutual arrangement you describe has been formalized in an agreement pursuant to the provisions of the Interlocal Cooperation Act, Neb. Rev. Stat. §§ 13-801 to 13-827 (1997).

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August 7, 1998
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We believe the statutory language is clear and unambiguous. In construing statutes, we must determine and give effect to the purpose and intent of the legislature as ascertained from the entire language of the statute considered in its plain, ordinary and popular sense, whenever it is possible to do so. *SID No. 57 v. City of Elkhorn*, 248 Neb. 486, 636 N.W.2d 56 (1995); *George Rose & Sons v. Nebraska Dept. of Revenue*, 248 Neb. 92, 532 N.W.2d 18 (1995). And, where there is direct and unambiguous language used in the statute, no interpretation is necessary or will be indulged to ascertain their meaning. *Nebraska Life & Health Ins. Guar. Ass'n v. Dobias*, 247 Neb. 900, 531 N.W.2d 217 (1995).

Further, we do not believe that the fact that the officer is a county employee affects the ability of the city to include its share of the cost within its five cents levy authority for interlocal programs. It would seem that the mutual cost sharing of the city and the county for providing the service would be evidenced in the interlocal cooperation agreement entered into by the city and the county. For these reasons, it is our conclusion that both the city and the county are authorized to levy five cents per one hundred dollars of taxable valuation of property for funding their respective shares of costs required by the interlocal cooperation agreement.

Sincerely,

DON STENBERG
Attorney General



Fredrick F. Weid
Assistant Attorney General

Approved:



DON STENBERG, Attorney General